



California Cable &
Telecommunications
Association

CAROLYN McINTYRE
PRESIDENT

1001 "K" STREET, 2ND FLOOR
SACRAMENTO, CA 95814
916.446.7732
FAX 916.446.1605
WWW.CALCABLE.ORG

May 2, 2011

Ms. Sherrie Kinkle
State Board of Equalization
Property and Special Taxes Department
PO Box 942879
Sacramento, CA 94279-0064
sherrie.kinkle@boe.ca.gov

RE : POSSESSORY INTERESTS ANNUAL USAGE REPORT FORM BOE-S02-P: COMMENTS OF THE CALIFORNIA CABLE & TELECOMMUNICATIONS ASSOCIATION ("CCTA") SUPPORTING THE LEGAL CONCLUSIONS IN THE DRAFT LETTER TO ASSESSORS ("LTA"), DATED MAY 2, 2011

Dear Ms. Kinkle:

On behalf of CCTA's members, I am writing in support of the legal advice about the assessor's obligations to disclose possessory interest information provided by state and local agencies.

The advice in the most-recent draft LTA posted on the State Board of Equalization's web site on May 2, 2011 is consistent with the Constitution and the California Public Records Act ("CPRA"). As expressed in the Draft LTA, "the supreme law of California establishes a strong mandate that questions associated with interpreting Revenue and Taxation Code confidentiality statutes in light of the CPRA be resolved in favor of disclosure."

CCTA attended the interested parties meetings and submitted a letter on March 2, 2011 concerning the legal memorandum released earlier this year. In our letter, we raised concerns about the "inconsistencies" in the legal memorandum. Those inconsistencies might lead the assessors to conclude that documents submitted by public agencies about public information in a Change in Ownership Statement or in some another form could be held "secret."

The Draft LTA resolves the inconsistencies by focusing on the public nature of the data being transferred between public entities, not on the form in which the data is transferred or whether an assessor requested the information. We agree with the conclusion that county assessors, as public entities subject to the Constitution and the CPRA, must consider possessory interest information transmitted to them in compliance with Section 480.6 by other public agencies on a "Usage Form or in another substitute format" as "public information." As such, the information would be subject to disclosure.

Respectfully submitted,